



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 28, 2019

Damian Dalla-Longa  
Chief Executive Officer  
Better Choice Company Inc.  
4025 Tampa Road, Suite 1117  
Oldsmar, FL 34677

**Re: Better Choice Company Inc.**  
**Form 10-K for the Fiscal Year ended August 31, 2018**  
**Filed December 21, 2018**  
**File No. 333-161943**

Dear Mr. Dalla-Longa:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation